

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE



Response Due Date: January 8, 2004

OWNER
ADDRESS
CITY, STATE

Use Code: _____ Square: _____ Suffix: _____ Lot: _____

Dear Property Owner:

This is to notify you that the above-referenced property is currently identified as vacant in the records of the District of Columbia. D.C. law requires that vacant property (unimproved land or unoccupied buildings) be taxed at the Class 3 Property tax rate. The current Class 3 Property tax rate is \$5.00 per \$100.00 of assessed value. The tax bill reflecting the tax class change will be mailed to you in February 2004, and payment will be due on or before March 31, 2004.

This property is being placed in Class 3 Property status for tax year 2004 (Oct. 1, 2003 – Sept. 30, 2004). Additionally, this property is being placed in Class 3 Property status for that part of tax year 2003 (Oct. 1, 2002 – Sept. 30, 2003) when it was determined to be vacant by the Department of Consumer and Regulatory Affairs. The back-billing for tax year 2003 will be separately identified on the bill; payments already received for tax year 2003 will also be reflected on any back-billing.

There are certain exceptions that allow vacant property to be taxed at either the lower Class 1 Property (residential) tax rate or the lower Class 2 Property (commercial) tax rate. Class 1 Property is taxed at \$0.96 per \$100.00 of assessed value, and Class 2 Property is taxed at \$1.85 per \$100.00 of assessed value. The exception criteria are listed on the enclosed Class 3 Property Classification Exception Form. If you believe your real property qualifies for the Class 1 Property or Class 2 Property tax rate, you must appeal by filing a properly completed Class 3 Property Classification Exception Form.

To file the appeal, complete the Class 3 Property Classification Exception Form. Be sure to check all applicable boxes on the form and attach supporting documentation. Type or print all information including the property address, square, suffix and lot numbers, and telephone number. Sign and date the form in the spaces provided. To ensure proper billing in February 2004, send the entire package on or before January 8, 2004, to: **Class 3 Exception, P.O. Box 176, Washington, D.C. 20044**, or deliver it to the Office of Tax and Revenue, Customer Service Center, 941 North Capitol Street, NE, 1st floor, Washington, D.C. For telephone inquiries, please call (202) 727-4TAX (727-4829).

Sincerely,

A handwritten signature in black ink that reads "Thomas W. Branham".

Thomas W. Branham
Chief Assessor

Enclosure: Class 3 Property Classification Exception Form